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BUILDING A CHARITY COMMUNITY IN EUROPE

Cross-border cooperation gains support among non-profits, but philanthropic common market has many hurdles to overcome

By STEPHEN G. GREENE



Francis Charbon, director of the Fondation de France: He says that Europe's community of charities has grown to "occupy a space which did not exist" 35 years ago, when the European Economic Community was created.

EUROPEAN NON-PROFITS, struggling to adjust to the political and economic changes that have swept over this continent in recent years, are taking tentative steps toward co-operating more with one another and extending their activities across national borders.

Some charity leaders hope to form a kind of philanthropic common market, but that is unlikely to happen easily or quickly. Laws and habits regarding charity vary tremendously across the continent, few non-profit officials agree on the best ways to stimulate giving, and disputes have erupted between voluntary associations in poor Eastern European countries and their wealthier counterparts in the West. Many officials of non-profits also worry about the

potential for increased fraud in fund raising if charities are allowed to raise money freely across borders.

Those issues were among the subjects debated this month at what was termed the largest conference ever held to discuss the status of non-profits in "the New Europe." Some 400 people from 28 countries, representing foundations, non-profit agencies, and corporations, met here to discuss issues ranging from young people to the elderly, arts and culture to health care, education to the environment.

Most agreed that European non-profits must

achieve greater public visibility, more favorable legal status, and preferential tax treatment, both within their respective countries and in the 12-nation European Community. Only by doing so, some suggested, can they develop into institutions capable of filling the gap between shrinking government services and fitfully expanding business involvement in meeting social needs. But participants disagreed about which strategies were most appropriate to those tasks.

"There is an enormous amount of work to be done before we have a true European independent sector," declared John Richardson, director of the European Foundation Centre in Brussels, which promotes organized philanthropy in Europe and was a sponsor of the conference. "But a grand alliance must begin with lots of small alliances," he added, noting that many limited, pragmatic connections already exist between European foundations, non-profit associations, and corporations.

'Not Considered Important Partners in Politics'

"The independent sector itself suffers from a relative lack of identity," said Dirk Jarré, president of the European Council for Voluntary Organisations. Most European non-profits are local, single-issue groups, he said, and "they lack a high degree of solidarity with each other."

What's more, that fragmentation and diffusion of purpose mean that non-profit organizations "are not considered important partners in politics," Mr. Jarré said.

Still, several common threads ran through the sessions here:

► Several participants voiced fears that a common market for non-profit fund raising would favor large, well-known charities at the expense of newer, small-

Continued on Page 12

Index

Books	22
Coming Events	35-39
Deadlines	39
Directory of Services	36-37
The Face of Philanthropy	4-5
Foundation Annual Reports	18
Fund Raising	19-20
Giving	6-18
Grants	15-18
Ideas & Resources	21-23
Letters & Opinion	32-34
Managing	24-31
My View	32-33
News in Brief	8, 30
People	31
Professional Opportunities	40-47
Tax Watch	27

Shutting Down a Non-Profit

Peggy Charren (*right*) is closing down Action for Children's Television, the organization she founded. Sometimes, she says, a non-profit must decide whether it is still the right organization to do the job. Story on Page 24.

A Reader's Digest Legacy

The founders of *Reader's Digest* created private foundations that are now among the country's wealthiest and most influential, but some observers worry that the funds' ties to the publishing company are too close and may lead to conflicts of interest. Story on Page 6.

Big Campaigns Questioned

Some college fund-raising leaders are questioning whether billion-dollar capital campaigns are really a good idea. Story on Page 20.



A complete guide to this issue appears on Page 3.

WHAT'S IN THIS ISSUE

A guide for the busy reader

Volume IV, Number 20

About Grant Makers

- 6** The foundations created by DeWitt and Lila Wallace, founders of *Reader's Digest*, have become a major force in American philanthropy, but the funds' ties to the publishing company also draw some criticism.
- 9** The non-profit New American Schools Development Corporation, set up to channel corporate and foundation funds to education-reform efforts, has unveiled its first round of grants in full-page advertisements in three newspapers.
- 14** Many corporate grant makers say their biggest problem is that they don't have enough time or employees to distribute money effectively.
- 14** Foundations are more open than they used to be, but too many are not sufficiently accountable to the public, says a new report.
- 14** Corporate gifts to the arts dropped last year, so groups are planning new fund-raising strategies.
- 16** Grants from the Marin Community Foundation are helping to keep former San Quentin inmates from going back to jail.
- 25** A Lilly Endowment grant program is encouraging staff members at some non-profits to think about how they could do a better job.
- 15** Recent grants by foundations, corporations, and other grant makers.
- 18** Summaries of annual reports from the W. M. Keck, Z. Smith Reynolds, and Victoria Foundations.

About Managing Non-Profits

- 24** Peggy Charren, founder of Action for Children's Television, is doing something unusual in the non-profit world: She's shutting down her organization voluntarily.
- 28** A new report outlines 50 ways in which states could help non-profits, from paying for services more promptly to banning private fund raising by government agencies.
- 30** Maryland plans to monitor non-profits more closely.
- 30** The son of William Aramony, the former United Way of America president, has resigned as head of one of the companies spun off by the charity federation.
- 27** A House committee has passed a bill that would exempt non-profits that hold sports and cultural events from paying taxes on corporate sponsorships. But it would make charities pay taxes on income from credit-card tie-ins (Tax Watch).
- 27** The city of Berkeley, Cal., is considering a tax on churches (Tax Watch).
- 21** Reading List: Summaries of books on accounting and financial management for non-profits.



G. STEVE JORDAN, FOR THE CHRONICLE

The philanthropic legacy of Reader's Digest 6

About International Philanthropy

- 1** Some European non-profit leaders hope recent changes on the continent will lead to a kind of philanthropic common market, but that is unlikely to happen quickly or easily.
- 8** Charitable giving did not increase in the United Kingdom last year.

About Volunteers

- 21** Checking on the backgrounds of volunteers is often a complex, lengthy, and costly process (The Basics).
- 8** Points of Light 822 to 835 were named by the Bush Administration.

Of Special Interest to Board Members

- 6** Overlapping membership between the boards of the *Reader's Digest* company and the foundations created by its founders has raised questions about potential conflicts of interest. But the foundations' grant making is winning wide praise.
- 25** Officials at the Lilly Endowment, which has given some non-profits grants to reflect on what they are doing, say they are surprised that board members weren't more involved in the process.
- 28** A new report urged states to do more to help non-profits, such as providing for protection of board members from liability for lawsuits.

About Fund Raising

- 19** Donations to private schools rose only 2.8 per cent last year.
- 20** Some college fund-raising leaders are questioning the wisdom of giant capital campaigns.
- 23** A "Treasure Chest" direct-mail appeal raised thousands for a private school.
- 8** A South Carolina businesswoman has left \$56-million to more than a dozen colleges.
- 8** The television evangelist Pat Robertson's non-profit Christian Broadcasting Network says it will give \$117-million to a university he founded.
- 20** Update on campaigns for endowments and capital improvements.
- 20** Interest rates for planned gifts, issued by the Internal Revenue Service.

Also in This Issue

- 21** **Ideas:** Getting companies and associations to publicize a public-TV station and using art classes to raise money for library books.
- 33** **Opinion:** Michael F. Jacobson and Ronald K. L. Collins on non-profits and commercialism; Pablo Eisenberg on picking the next president of United Way of America.
- 32** **Letters** on help for the cities, the Boy Scouts and homosexuals, a company that supports better fund raising, and a source of gifts in kind.
- 22** **Books:** Summaries of new publications on philanthropy, fund raising, and non-profit management.
- 31** **People:** Appointments and promotions in the non-profit world.
- 35** **Datebook:** Forthcoming conferences, seminars, and workshops, and deadlines for grants and awards.

Corrections

► Because of incorrect information provided by the California Community Foundation, an article on the Southern California Coalition for Responsive Philanthropy's call for foundations and corporations to do more to help the poor (July 14) misstated the amount the community fund gave to help the needy. In the fiscal year that ended last month, the foundation spent just over \$2-million—85 per cent—of its discretionary money to help people who are poor, handicapped, or members of minority groups.

► An article on the Gap Foundation's program to give employees of the Gap clothing company time off to volunteer (July 14) incorrectly stated the number of workers at the corporation's San Francisco headquarters. The correct figure is 1,500.

► In a list of charities eligible to raise money in the 1992 Combined Federal Campaign (June 30), one group's name was given incorrectly. The correct name is Laubach Literacy International.

FUND RAISING

Trends and Ideas

Donations to Private Schools Lose Ground

Rise of 2.8 per cent falls short of inflation rate; weak economy, tuition increases may be to blame for restraint by parents, others

By DAN JOSEPH

For the second year in a row, giving to private schools failed to keep pace with inflation, according to a new survey by the Council for Aid to Education.

Support for private elementary and secondary schools climbed 2.8 per cent in the 1990-91 school year, compared with the overall inflation rate of 4.7 per cent over the same period.

Independent-school support had risen 3.4 per cent in the 1989-90 year, compared with a 4.7 per cent rate of inflation. The findings were based on responses from a "core group" of 343 schools that participated in the council's survey in both the 1989-90 and 90-91 school years. The council is a business-backed organization that encourages private support of colleges and schools.

Fund raisers at private schools speculated that the weak economy had forced potential donors, many of whom are parents of students, to take a conservative approach to giving.

"A lot of people say, even though they're not on financial aid, that they're stretching to meet tuition and board for their child, and they just can't give here," said Mary Kay Karzas, associate director of development and director of leadership gifts at Culver Military Academy in Culver, Ind.

'Parents Are Being Stretched'

Scott Smith, director of development at Dwight-Englewood School in Englewood, N.J., said donors had expressed similar concerns to him. "Parents are being stretched, and we see similar issues with our alumni constituency as well," he said.

Mr. Smith also blamed tuition increases for putting further demands on parents' incomes. He said tuition at Dwight-Englewood jumped from \$9,850 in 1989-90 to \$11,450 this past year, a 14-per-cent increase.

Giving lagged at both schools in 1991-92. Ms. Karzas said Culver's support stayed flat; Mr. Smith said donations to Dwight-Englewood's annual fund dropped 3.6 per cent.

Unlike many other schools, they raised more in 1990-91 than they did the previous year. Culver's support soared 23.4 per cent and contributions to Dwight-Englewood's annual fund went up 12.6 per cent. Ms. Karzas said Culver's increase was because of two big

Giving to Independent Schools						
Sources of support:	1988-1989 ¹		1990-1991 ²		Change in average	Core group percentage change ³
	Amount	Average per institution	Amount	Average per institution		
Alumni	\$158,253,000	\$346,287	\$168,528,000	\$415,094	+19.9%	+7.6%
Parents	136,398,000	298,465	127,446,000	313,907	+5.2	+1.2
Other individuals	57,072,000	124,884	46,296,000	114,030	-8.7	-12.6
Foundations	58,883,000	128,847	61,613,000	151,756	+17.8	+4.2
Corporations	17,628,000	38,574	17,249,000	42,485	+10.1	+3.1
Religious organizations	2,041,000	4,466	1,443,000	3,554	-20.4	+4.9
Other organizations	10,976,000	24,016	11,147,000	27,456	+14.3	+16.1
Purpose of support:						
Current operations	178,902,000	391,471	175,299,000	431,770	+10.3	+2.8
Capital purposes	262,349,000	574,068	258,424,000	636,511	+10.9	+2.7
Grand total	\$441,251,000	\$965,539	\$433,722,000	\$1,068,281	+10.8%	+2.8%

Average Support by Type of School				
	Girls	Boys	Coeducational	All
Day elementary	\$604,504	\$761,016	\$343,917	\$377,175
Day elementary and secondary	999,830	1,399,296	897,253	949,963
Day secondary	749,452	1,483,158	879,295	990,630
Day/boarding ⁴	863,793	1,205,556	1,201,459	1,121,247
Boarding and boarding/day ⁵	917,762	1,602,703	2,066,857	1,770,546
Total all schools	908,069	1,416,320	1,071,326	1,088,714

Top 10 Boarding Schools in Total Gifts	
Includes boarding/day schools ⁶	
Phillips Academy (Mass.)	\$14,731,938
St. Paul's School (N.H.)	11,558,985
Phillips Exeter Academy (N.H.)	9,661,266
The Lawrenceville School (N.J.)	7,452,321
The Hotchkiss School (Conn.)	7,090,947
Deerfield Academy (Mass.)	6,915,766
Culver Academy (Ind.)	5,161,212
Choate Rosemary Hall (Conn.)	4,987,524
The Madeira School (Va.)	3,964,323
The Hill School (Pa.)	3,425,597

Top 10 Day Schools in Total Gifts	
Includes day/boarding schools ⁶	
Punahou School (Hawaii)	\$7,567,271
The McCallie School (Tenn.)	5,017,060
Regis High School (N.Y.)	4,865,014
Milton Academy (Mass.)	4,369,857
The Kinkaid School (Tex.)	3,668,844
University Lake School (Wis.)	3,603,652
St. Ignatius College Prep (Ill.)	3,587,941
Girls' Preparatory School (Tenn.)	3,285,447
Fort Worth Country Day School	3,109,589
Polytechnic School (Cal.)	2,999,533

Top 10 Boarding Schools in Gifts from Corporations	
Includes boarding/day schools ⁶	
Phillips Academy (Mass.)	\$475,284
Choate Rosemary Hall (Conn.)	445,145
Phillips Exeter Academy (N.H.)	383,365
Cate School (Cal.)	379,618
St. Paul's School (N.H.)	253,584
The Hotchkiss School (Conn.)	237,805
Valley Forge Military Academy (Pa.)	229,881
Kent School (Conn.)	201,539
The Lawrenceville School (N.J.)	192,271
Deerfield Academy (Mass.)	146,360

Top 10 Day Schools in Gifts from Corporations	
Includes day/boarding schools ⁶	
Mary Institute (Mo.)	\$594,844
Punahou School (Hawaii)	549,098
Loyola Academy (Ill.)	376,832
The Prairie School (Wis.)	245,804
Memphis University School	240,433
St. Mark's School of Texas	224,130
St. Johns Country Day School (Fla.)	222,889
Dwight-Englewood School (N.J.)	216,125
St. Ignatius College Prep (Ill.)	208,808
Harvard Westlake School (Cal.)	197,995

¹ Reports from 457 schools.

² Reports from 406 schools.

³ Based on 343 schools.

⁴ Day/boarding schools are those in which 51 to 94% of enrollment is day students.

⁵ Boarding/day schools are those in which 51 to 94% of enrollment is boarding students.

SOURCE: Council for Aid to Education

donations; Mr. Smith said Dwight-Englewood's increase was not attributable to any one donor or fund-raising event.

The council said 406 schools responded to the survey in 1990-91, 51 fewer than the year before.

Schools in the 1989-90 survey raised a total of \$441-million; those participating in 1990-91 raised a total of \$433-million.

The survey found that support from many types of

sources rose during the 1990-91 year. For schools in the core group, contributions from alumni were up 7.6 per cent; foundation gifts rose 4.2 per cent; contributions from parents rose 1.2 per cent; and corporate contributions climbed 3.1 per cent, rebounding from an 11-per-cent fall the year before.

But support from those categorized as "other individuals," such as donors who are not alumni or parents,

Continued on Page 20

Head of College Fund Raisers' Group Calls for End to Protracted Capital Campaigns With Huge Goals

By HOLLY HALL

ATLANTA

Capital campaigns—particularly billion-dollar drives that sometimes last a decade or more—are outdated and should no longer be conducted, said several speakers at the annual meeting of the Council for the Advancement and Support of Education here.

"I wish to hell we could get rid of campaigns, I really do," said Peter McE. Buchanan, president of CASE, which represents fund raisers and public-relations officials at colleges, universities, and private schools.

Mr. Buchanan, former vice-president for university development and alumni relations at Columbia University, said he was especially concerned about the efforts to raise \$1-billion or more that are now under way at five universities. Those institutions are Columbia, Cornell, New York, and Yale Universities and the University of Pennsylvania. Stanford University this year became the first university to raise that much; its five-year drive brought in \$1.25-billion.

"The idea that an institution is raising a billion dollars—who can even conceive of what a billion dollars is?" he said.

'Money Rather Than Education'

"The most acute concern that we all have had about our campaigns is the fact that they have had an impact on the public arena that has been questionable at best, and a lot worse if you want to press that question," Mr. Buchanan said. The "fascination" with billion-dollar campaigns, he added, has been "money rather than education," but "money is secondary and the quality of education is what we are trying to accomplish, and that point gets lost."

Another serious problem with large capital campaigns, he said, occurs "when we have the juxtaposition of raising enormous amounts of money at the same time our institutions go into deficit. And then people say, 'What the hell is going on here?'"

In 1990, during Mr. Buchanan's last year as the chief development officer at Columbia, the institution began a campaign for \$1.15-billion; he presided over a campaign that

ended in 1987 and brought in \$600-million.

His institution is now suffering from the problem he mentioned. Even though it has raised significant amounts of money, it faces a \$15-million deficit in its current fiscal year, with another \$15-million deficit projected for the following year.

Mr. Buchanan said campaigns that last for many years tend to cause problems because "who can possibly forecast where the institution is going to be in 10 years?"

"I have never said this publicly before," he said, but "we do in this business the dumbest thing I think I have ever seen: We gear up for the campaign and we hire new people; we put together a communications program; we put all of that wonderful apparatus together and then we have the campaign; and then what do we do? We shut it down."

But "if we have those resources and use those resources cyclically every few years, it is a whole lot cheaper to keep them and a whole lot better to our [fund raising] professionals," Mr. Buchanan said.

Too many campaigns, Mr. Buchanan said, cannot answer the question, "where did the money go?" But the entire constituency of an institution "needs to know precisely where the money went," he said. "Never have we as a group needed to take ourselves more seriously than we do in this regard. To define and explain the needs concretely to your community is to guarantee in the long run you will conduct a more successful effort and indeed raise more money."

High Goal Not a Turn Off

A few college officials—including some of those involved in big campaigns—said they disagreed with Mr. Buchanan's remarks. At least one fund raiser took exception to the opinion that billion-dollar goals alienate the public.

"Actually, I think that a billion dollar campaign causes people to ask 'what's it for?' and then the ensuing discussion will focus on the institution and its needs," said Terry M. Holcombe, vice-president for development and alumni affairs at Yale. "So I think it's a device for engaging people's interest rather than turning them off."

Most development officers,

however, said that they agreed that 10 years was too long for a capital campaign. "Sooner or later I think people are going to come around to the idea that these things are too time-consuming and wasteful of resources," said Linda Allaire Welter, assistant vice-president for resources at Wellesley College, which recently completed a capital campaign that brought in \$172-million.

Ms. Welter said she was especially concerned about the "transitional phase," one year and a half to two years before a campaign formally ends, during which development officials must figure out how to move from campaign to post-campaign fund raising.

"Transition environments feel different, they feel weird, they feel uneasy," said Ms. Welter.

Among the difficult questions she said fund raisers must answer during this period:

► Are there enough leaders who are not "tapped out, burned out" by the big drive to lead post-campaign fund raising?

► Which staff members will be retained and which must be let go?

► Did the campaign fill all of its monetary objectives?

► How can fund raisers deal with donors' and volunteers' feeling that they don't need to contribute again because institutional needs were supposedly satisfied by the campaign?

She said the tough economic times of the past few years have highlighted the problem facing many multi-year campaigns. In 1987, when many drives that are now under way were in their planning stages, the outlook was bright; now fund raising is far more difficult.

"Due to the time it takes to plan capital campaigns, such plans are already inadequate to meet the changing needs before the drive reaches completion," said Ms. Welter.

"Even a short five-year planning window is insufficient, let alone a 10-year mega-drive, which requires perhaps 12 years to plan," she said. "Campaigns and their ever-increasing monetary objectives will not equip us to move through an environment that unfortunately is going to be in perpetual change."

Private Support of Education

	Total amount	Per student	Percentage of total expenses
Elementary and Secondary Schools			
Public	\$300,000,000 ¹	\$7 ¹	0%
Private:			
Independent schools ²	700,000,000	1,896	16
Other non-religious schools	350,000,000 ¹	733 ¹	10
Catholic schools ³	260,000,000	103	4
Other religious schools	190,000,000 ¹	112	4
Total private	1,500,000,000	296	8
Total	1,800,000,000	39	1
Colleges and Universities			
Public:			
Two-year	\$265,000,000	\$96	1%
Four-year	3,590,000,000	780	4
Total	3,855,000,000	523	4
Private:			
Two-year	45,000,000	275	3
Four-year	6,300,000,000	2,901	12
Total	6,345,000,000	2,717	12
Total	10,200,000,000	1,051	7
All Education			
	\$12,000,000,000	\$215	3%

¹ Rough estimates.² Members of National Association of Independent Schools.³ Does not include subsidies from parishes and dioceses, estimated at \$1.35-billion.

SOURCE: Council for Aid to Education

Giving to Private Schools Up 2.8%, Not Enough to Surpass Inflation

Continued from Page 19

fell 12.6 per cent, balancing the increases in other categories and keeping the total increase small.

Priscilla Lewis, vice-president for publications and public information at the council, said the "other individuals" category was highly volatile because a few large gifts one year can make the following year look bad in comparison. "It's susceptible to variation for idiosyncratic reasons," she said.

She said gifts from "other individuals" had risen 2.6 per cent in 1989-90.

Contributions earmarked for current operations rose 2.8 per cent. Donations made for capital purposes, such as property, buildings, and endowments, also rose 2.8 per cent.

Education Got 4% More

In addition to releasing information about private schools, the council announced that total giving to all of education—including public and private schools, colleges, and universities—rose 4 per cent in 1990-91, to an estimated \$12-billion.

This was the first time the council had produced a total estimate of giving to education, so the increase cannot be compared to previous years.

The council announced in May that giving to colleges had increased 4 per cent last year (*The Chronicle*, May 19).

Private giving represented approximately 3 per cent of educational institutions' total expenditures, the council said.

Private donations represented 12

per cent of expenditures at private colleges and universities, 8 per cent at private schools, 4 per cent at public colleges and universities, and under 1 per cent at public schools.

The two-volume report on both schools and colleges, "Voluntary Support of Education, 1991," can be obtained from the Council for Aid to Education, 51 Madison Avenue, Suite 2200, New York 10010. The cost is \$35 for survey participants and \$50 for non-participants.

Interest Rates for Planned Gifts

Following are the interest rates, provided by the Internal Revenue Service, for computing charitable deductions for charitable remainder trusts, gift annuities, charitable lead trusts, and some other deferred gifts.

September 1991	9.6%
October	9.0
November	8.6
December	8.6
January 1992	8.2
February	7.6
March	8.0
April	8.4
May	8.6
June	8.4
July	8.2
August	7.8

SOURCE: PG Calc Inc.

Campaign Update

Status and recent results of drives for endowments and capital improvements

	Started or announced	To conclude	Goal	Amount raised
Catlin Gabel School (Ore.)	Fall 1988	June 1993	\$8,500,000	\$6,500,000
Loyola College in Maryland	Jan. 1991	Jan. 1996	40,000,000	15,000,000
Nightingale-Bamford School (N.Y.)	Jan. 1984	June 1992	13,000,000	13,500,000
Pearl and Everett Gilmour Health Care Facility (N.Y.)	Jan. 1992	Dec. 1993	2,000,000	1,600,000
Point Park College (Pa.)	March 1991	March 1994	10,000,000	6,900,000
Saddleback Memorial Foundation (Cal.)	Oct. 1989	Dec. 1992	30,000,000	24,500,000
Seattle U.	Oct. 1991	June 1995	55,000,000	40,000,000
U. of Maryland System	Dec. 1988	Dec. 1993	236,000,000	202,000,000
Widener U. (Pa.)	Sept. 1988	June 1993	20,000,000	18,600,000
William Jewell College (Mo.)	June 1989	June 1992	21,000,000	26,306,444

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'Reinventing' Non-Profits' Ties to Government

Faced with uncertain financial support from states and localities, human-services groups look for ways to reform the system

By KRISTIN A. GOSS

TO THOUSANDS of human-services groups around the country, David Mandell's story is a familiar one.

In the past two years, Mr. Mandell, head of the Boys and Girls Club of Venice, Cal., has weathered the elimination of a \$35,000 Los Angeles County grant to provide counseling to troubled kids and a 50-per-cent cut in United Way aid. New efforts to raise private money have failed to offset the losses, so he has had to cut his seven-person staff to four, begin charging fees to counseling clients, and reduce the hours the club is open.

"It's crazy," says Mr. Mandell, whose club is seeing 20 per cent more young people this year.



David Mandell, head of the Boys and Girls Club of Venice, Cal., says cuts in government and United Way aid have hurt his agency's ability to help needy kids: "It's crazy. We know we need more services, not less."

"With riots and the unrest we just went through, we know we need more services, not less."

Predicaments like Mr. Mandell's have prompted a small but growing number of charity leaders, grant makers, and government officials to call for a transformation in the often-strained relationship between human-services groups and state and local governments.

Among the ideas for reform that are gaining sup-

port from both non-profit leaders and policy makers:

► Tracking not only how many people are served by charities, but how well they are served. Many non-profits have anecdotal evidence that their programs work, but more and more, contracts from government agencies will be linked to solid, long-term data on "outcomes." Even though it is costly, complicated, and time-consuming to follow the progress of clients, many non-profit leaders say such steps will be necessary to overcome the perception by many lawmakers that too many tax dollars are being wasted on social-welfare programs.

► Increasing the political clout of non-profit groups. A proliferation of statewide associations of non-profits has helped, but some human-services officials say their efforts are still fragmented, as coalitions that deal with specific issues compete with one another for lawmakers' attention. Some consultants say non-profit executives need to ask their board members, who often have considerable influence in their communities, to get more involved in lobbying government officials. (See story on Page 32.)

► Rethinking the structure and financing of the entire human-services system. Over the past three decades, many non-profits were created essentially as vehicles for governments to funnel tax dollars into community services, but the resulting public-private hybrid has developed what many people see as significant flaws. Some in the non-profit world are talking about "reinventing" the way their groups work, borrowing the language of a popular

SUMMER BREAK
Following this issue, *The Chronicle of Philanthropy* takes its customary publishing break. The next issue, dated September 8, will be mailed September 3.

Index	
Annual Reports of Non-Profits	33
Books	24
Coming Events	40-46
Deadlines	46-47
Directory of Services	42-43
The Face of Philanthropy	4-5
Foundation Annual Reports	16
Fund Raising	21-22
Giving	6-20
Grants	15-20
Ideas & Resources	23-25
Letters & Opinion	38-40
Managing	26-37
My View	38-39
News in Brief	8
People	35-37
Press Clippings	34
Professional Opportunities	48-55
Tax Watch	37



Battle in Florida

Bernard J. Yokel (above), president of the Florida Audubon Society, is embroiled in a dispute that has lessons for other non-profits. Story on Page 26.

Congress Mulls Tax Changes

Congress is considering legislation that could lead to the most sweeping changes in rules affecting charities and foundations since the 1986 tax-reform law. Story on Page 21.

A complete guide to this issue appears on Page 3.

WHAT'S IN THIS ISSUE

A guide for the busy reader

Volume IV, Number 21

About Managing Non-Profits

- 26** Two Florida environmental groups are battling over whether one should be autonomous from the other.
- 33** The Financial Accounting Standards Board has dropped its plan to require museums to count the value of their collections as revenue.
- 29** United Way of America has announced a slate of nominees for its revamped board, which will include representatives of local United Ways for the first time.
- 23** A new report offers a dozen ideas on how non-profits can cope with economic hard times (The Basics).
- 33** The president of Save the Children has resigned as the group faces flagging contributions and internal disagreements about its future direction.
- 23** The National Easter Seal Society is sending its employees to camp: one of the charity's facilities for children with disabilities (Ideas).
- 37** The IRS has decided to let tax-exempt public-interest law firms accept fees from clients (Tax Watch).
- 37** Letters sent by the IRS national office granting tax exemptions are now being made available for public inspection (Tax Watch).
- 33** A 21-year-old Eagle Scout is suing the Boy Scouts of America for discrimination after his membership was revoked because he is homosexual.
- 33** Summaries of annual reports from the Association of Junior Leagues International and the Enterprise Foundation.
- 34** Reports on charities by the National Charities Information Bureau.

About Fund Raising

- 21** Congress is moving toward approval of legislation that would encourage giving by wealthy people, block taxation of corporate sponsorships, and tax the money that charities earn from credit cards.
- 21** Action in the Senate has made it unlikely that non-profit postal rates will go up next year, but lobbyists warn that a big increase could come in 1994.
- 22** Connecticut and Pennsylvania have accused four charities of overstating the amount they spend on good works.
- 37** The Internal Revenue Service has issued inflation-adjusted figures used to determine when the value of gift premiums can be ignored in figuring the portion of a contribution that is deductible (Tax Watch).
- 23** A U.S. charity has raised \$50,000 from spare change: foreign coins brought back by travelers (Ideas).
- 23** Summaries of books on direct-mail fund raising (Reading List).



EUGENE SLYMAN, FOR THE CHRONICLE

The 'contrarian' Weinberg Foundation 6

About Grant Makers

- 6** The Harry and Jeanette Weinberg Foundation is one of the country's biggest philanthropies, but it has no program officers, discourages grant applications, does not publish an annual report, and has an unlisted phone number.
- 8** Two companies have set up charitable programs to promote economic development in South-Central Los Angeles.
- 8** A Japanese video company and its American subsidiary have set up a foundation to make grants to organizations that work with children.
- 8** The Robert Wood Johnson Foundation has withdrawn almost half of a grant to a Boston hospital, saying the money was not being used as intended.
- 14** The assets of the nation's community foundations grew 19 per cent last year.
- 21** The Senate Finance Committee has approved a bill that would allow foundations to pool their investments.
- 37** A foundation's mortgage-investment scheme was "self-dealing," the IRS has ruled (Tax Watch).
- 16** Summaries of annual reports from the AT&T and George Gund Foundations, the Duke Endowment, and the Pew Charitable Trusts.

Of Special Interest to Board Members

- 32** Human-services organizations looking for increased support from state and local government are turning for help to their board members, who are often influential community leaders.
- 26** A battle between two Florida environmental groups offers some lessons about the dangers involved when one charity spawns another under one tax exemption.

About Gifts and Giving

- 12** Giving to Protestant churches has slowed, according to two new reports.
- 8** J. Paul Getty II is Britain's top philanthropist, according to a survey of that country's wealthiest people.
- 20** Butler University has received an anonymous bequest of \$14-million; other recent gifts.
- 22** Interest rates for planned gifts, issued by the Internal Revenue Service.

About Volunteers

- 8** Maryland has become the first state to require community service as a condition of high-school graduation.
- 8** Bill Cosby is the celebrity who most clearly embodies volunteerism, according to a survey of people attending the Points of Light Foundation's annual conference.
- 8** Points of Light 836 to 849 were named by the Bush Administration.

About Social Services

- 1** The sometimes strained relationship between non-profits and state and local governments is leading to calls for a complete overhaul of the nation's human-services system.
- 8** Efforts by non-profits to create more housing for the poor need an infusion of support from government, businesses, and grant makers, says a new report.

Also in This Issue

- 38** **Opinion:** Margaret C. Ayers on what foundations should do to fight efforts to silence progressive organizations, and Leslie Lenkowsky on philanthropy and school choice.
- 38** **Letters** on why foundations shouldn't go out of business, scare tactics on the environment, election reform, and grant makers and the abortion issue.
- 34** **Press Clippings:** *American Spectator* on Hillary Clinton's term as chair of a foundation's board; *Publishers Weekly* on *pro bono* publishing to aid non-profits; and other items from recent magazines.
- 24** **Books:** A summary of *Beyond Homelessness: Frames of Reference*, as well as listings of other new publications.
- 33** **Bills:** Summaries of legislation introduced in Congress of interest to non-profits and foundations.
- 33** **Regulations:** Summaries of new federal rules affecting non-profits.
- 35** **People:** Appointments and promotions in the non-profit world.
- 40** **Datebook:** Forthcoming conferences, seminars, and workshops, and deadlines for grants and awards.

Contributions to U.S. and Canadian Protestant Churches

	Members		Contributions		
	Full or confirmed	Total	Total	Per full or confirmed member	Per member
United States					
African Methodist Episcopal Zion Church	1,000,000	1,200,000	\$71,895,244	\$71.90	\$59.91
Albanian Orthodox Diocese of America	325	1,870	179,850	553.38	96.18
Allegheny Wesleyan Methodist Connection (Original Allegheny Conference)	2,037	2,155	3,948,995	1,938.63	1,832.48
American Baptist Churches in the U. S. A.	1,535,971	1,535,971	359,952,372	234.35	234.35
Apostolic Lutheran Church of America	3,351	7,583	93,428	27.88	12.32
Associate Reformed Presbyterian Church (General Synod)	32,787	37,988	21,984,152	670.51	578.71
Baptist General Conference	134,717	134,717	123,180,155	914.36	914.36
Baptist Missionary Association of America	229,166	229,166	55,558,469	242.44	242.44
Berean Fundamental Church Council Inc.	2,768	2,768	3,763,620	1,359.69	1,359.69
Brethren in Christ Church	17,277	17,277	16,663,994	964.52	964.52
Christian and Missionary Alliance	138,071	279,207	168,255,859	1,218.62	602.62
Christian Church (Disciples of Christ)	678,750	1,039,692	364,176,916	536.54	350.27
Church of God (Anderson, Ind.)	205,884	205,884	162,462,531	789.10	789.10
Church of God General Conference (Oregon, Ill.)	4,375	5,688	3,419,151	781.52	601.12
Church of the Brethren	148,253	148,253	69,024,463	465.59	465.59
Church of the Lutheran Confession	6,397	8,753	3,081,917	481.78	352.10
Church of the Nazarene	572,153	573,834	403,923,855	705.97	703.90
Churches of God, General Conference	33,371	33,371	18,583,217	556.87	556.87
Conservative Congregational Christian Conference	28,355	28,355	21,138,261	745.49	745.49
Cumberland Presbyterian Church	91,857	98,891	32,720,167	356.21	330.87
The Episcopal Church	1,698,240	2,446,050	1,377,794,610	811.31	563.27
Evangelical Church	16,398	16,398	14,497,946	884.13	884.13
Evangelical Congregational Church	24,437	32,700	12,389,360	506.99	378.88
Evangelical Covenant Church	89,735	89,735	86,170,275	960.27	960.27
Evangelical Lutheran Church in America	3,898,478	5,240,739	1,503,058,833	385.55	286.80
Evangelical Lutheran Synod	16,181	21,630	7,720,865	477.15	356.95
Evangelical Mennonite Church	3,958	3,958	5,184,678	1,309.92	1,309.92
Evangelical Presbyterian Church	49,286	52,645	47,685,179	967.52	905.79
Fellowship of Fundamental Bible Churches	1,482	1,482	1,862,061	1,256.45	1,256.45
Fire Baptized Holiness Church	695	695	784,000	1,128.06	1,128.06
Free Methodist Church of North America	58,084	74,313	65,347,686	1,125.05	879.36
Free Will Baptists, National Association of	197,206	197,206	55,500,000	281.43	281.43
Friends United Meeting	45,691	54,945	12,547,146	274.61	228.36
General Association of General Baptists	74,156	74,156	24,896,639	335.30	335.30
General Association of Regular Baptist Churches	168,068	168,068	116,171,637	691.22	691.22
International Pentecostal Church of Christ	2,610	3,995	2,289,435	877.18	573.08
The Latvian Evangelical Lutheran Church in America	11,423	12,553	2,546,000	222.88	202.82
Lutheran Church—Missouri Synod	1,954,350	2,602,849	841,464,284	430.56	323.29
Mennonite Church	92,517	92,517	94,106,910	1,017.19	1,017.19
Mennonite Brethren Churches, United States Conference of	16,794	16,794	28,118,881	1,674.34	1,674.34
Mennonite Church—The General Conference	33,535	33,535	22,118,683	659.57	659.57
Metropolitan Community Churches, Universal Fellowship of	12,576	25,076	7,414,949	589.61	296.70
Missionary Church	26,910	26,910	35,541,201	1,320.74	1,320.74
Moravian Church in America, Northern Province	23,526	31,032	11,442,653	486.38	368.74
North American Baptist Conference	44,493	44,493	38,803,791	872.13	872.13
Presbyterian Church in America	185,526	223,935	227,082,419	1,223.99	1,014.06
Presbyterian Church (U. S. A.)	2,847,437	3,788,009	1,825,332,148	641.04	481.87
Reformed Church in America	197,154	326,850	172,066,651	872.75	526.44
Schwenkfelder Church	2,488	2,488	953,456	383.22	383.22
Seventh-day Adventist Church	717,446	717,446	628,089,298	875.45	875.45
Seventh Day Baptist General Conference, U. S. A. and Canada	5,200	5,200	3,084,307	593.14	593.14
Southern Baptist Convention	15,038,409	15,038,409	4,864,460,435	323.47	323.47
True Orthodox Church of Greece	900	900	67,700	75.22	75.22
Unitarian Universalist Association	141,315	141,315	89,817,968	635.59	635.59
United Brethren in Christ	25,775	25,775	16,187,703	628.04	628.04
United Church of Christ	1,599,212	1,599,212	599,363,294	374.79	374.79
The United Methodist Church	8,904,824	8,904,824	2,845,998,177	319.60	319.60
Unity of the Brethren	2,750	3,196	1,348,185	490.25	421.85
The Wesleyan Church	102,838	110,561	114,856,003	1,116.86	1,038.85
Wisconsin Evangelical Lutheran Synod	316,813	420,039	158,408,452	500.01	377.13
Total United States	43,514,781	48,264,056	\$17,866,548,721	\$410.59	\$370.18
Canada					
The Anglican Church of Canada	529,943	848,256	\$203,946,617	\$384.84	\$240.43
Associated Gospel Churches	9,152	19,342	13,534,426	1,478.84	699.74
Baptist Convention of Ontario and Quebec	33,000	33,000	39,036,700	1,182.93	1,182.93
Baptist Union of Western Canada	15,651	20,867	22,340,757	1,427.43	1,070.62
Bible Holiness Movement	358	904	182,301	453.35	179.53
Brethren in Christ Church	3,069	3,069	4,089,420	1,332.49	1,332.49
The Christian and Missionary Alliance in Canada	26,784	74,286	64,097,550	2,393.12	862.84
Christian Church (Disciples of Christ) in Canada	2,496	4,251	2,007,071	804.11	472.14
Church of the Nazarene	10,915	10,951	10,207,965	935.22	932.14
Conference of Mennonites in Canada	28,689	28,689	22,006,773	767.08	767.08
Congregational Christian Churches in Canada	258	258	309,344	1,199.00	1,199.00
Evangelical Covenant Church of Canada	1,286	1,286	1,846,999	1,436.23	1,436.23
The Evangelical Lutheran Church in Canada	149,059	206,024	54,295,178	364.25	263.53
Foursquare Gospel Church of Canada	2,019	2,019	2,968,100	1,470.08	1,470.08
Latvian Evangelical Lutheran Church in America	2,200	2,380	380,000	172.72	159.66
Lutheran Church—Canada	60,760	80,240	5,800,000	95.45	72.28
Mennonite Brethren Churches, Canadian Conference of	27,288	27,288	35,088,863	1,285.87	1,285.87
Mennonite Church (Canada)	9,779	9,779	11,263,513	1,151.80	1,151.80
Moravian Church in America, Northern Province, Canadian District	1,482	2,157	939,214	633.74	435.42
North American Baptist Conference	15,825	15,825	18,439,364	1,165.20	1,165.20
Presbyterian Church in America (Canadian Section)	538	886	754,115	1,401.70	851.14
The Presbyterian Church in Canada	156,513	245,883	70,529,716	450.63	286.84
Reformed Church in Canada	4,129	6,831	5,285,653	1,280.12	773.77
Russian Orthodox Church in Canada, Patriarchal Parishes	6,000	7,000	310,800	51.80	—
Seventh-day Adventist Church in Canada	40,047	40,047	46,135,253	1,152.02	1,152.02
United Baptist Convention of the Atlantic Provinces	85,346	65,346	29,965,013	458.55	458.55
The Church of the United Brethren in Christ, Ontario Conference	864	864	886,387	1,025.91	1,025.91
The United Church of Canada	808,441	2,049,923	243,168,533	300.78	118.62
The Wesleyan Church	4,925	5,143	8,023,384	1,629.11	1,560.05
Wisconsin Evangelical Lutheran Synod	907	1,357	634,611	699.68	467.65
Total Canada	2,617,723	3,807,851	\$818,483,620	\$455.19	\$341.29

SOURCE: National Council of Churches

Giving Slows to Protestant Denominations

By VINCE STEHLE

Two new studies show a slow-down in giving to Protestant churches:

► Total giving to the churches failed to keep pace with inflation in 1990, according to the 1992 edition of the *Yearbook of American and Canadian Churches*, which was released last month. Giving rose 3.7 per cent in 1990 while inflation was 6.1 per cent.

► For the first time since 1975, contributions per member failed to keep pace with inflation, rising just to \$408 in 1990, a 4-per-cent increase, according to a report by Empty Tomb, a research group in Champaign, Ill.

The *Yearbook* said that the increase in contributions to Protestant churches in 1990 was down from the previous year, when contributions rose 5.4 per cent, ahead of the 4.1-per-cent rate of inflation.

While the sluggish growth in donations may be attributed to the recession, which began in 1990, the Empty Tomb survey found that religious contributions do not usually decline when the economy dips. In 1974, 1980, and 1982—all recession years—per-member giving rose by more than the rate of inflation, according to Empty Tomb. In contrast, gifts to churches have sometimes decreased in years when the economy has been thriving.

Since 1968, the first year included in the Empty Tomb survey, the average amount given by church members increased every year, rising from \$92.78 per member in 1968 to \$408.47 in 1990.

However, in constant 1982 dollars, per-member giving dropped in 1970, 1971, 1975, and 1990. The report did not contain any speculation about what contributed to those declines.

The 22-year inflation-adjusted increase was 23 per cent, from \$247.40 in 1968 to \$305.51 in 1990. (The survey used 1982 as a base year to make its figures consistent with the way in which federal-government data are analyzed.)

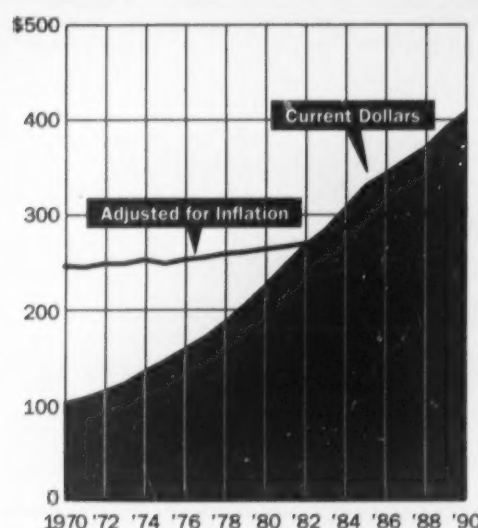
Over the years, as total contributions per church member increased, the portion going for local church operations rose, while the share used to support missionary work, national and regional denominational offices, and ecumenical activities fell. As a result, in constant dollars, contributions to local congregations increased from \$194.32 per member in 1968 to \$252.38 in 1990, while per-member giving to support other activities barely rose, from \$53.08 to \$53.13.

Losing Touch With Rank and File

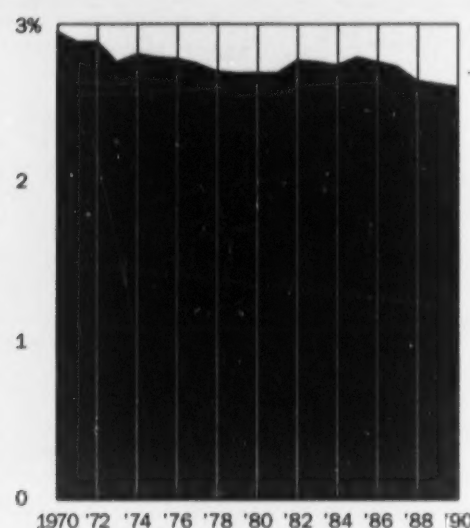
Religion experts say that a variety of factors have led local congregations to retain a larger share of contributions for their own use. Some say that local church members and ministers feel that national and regional denominational offices have lost touch with the interests and needs of rank-and-file church members. Others say that most churchgoers think of themselves only as members of their lo-

Trends in Contributions to Churches

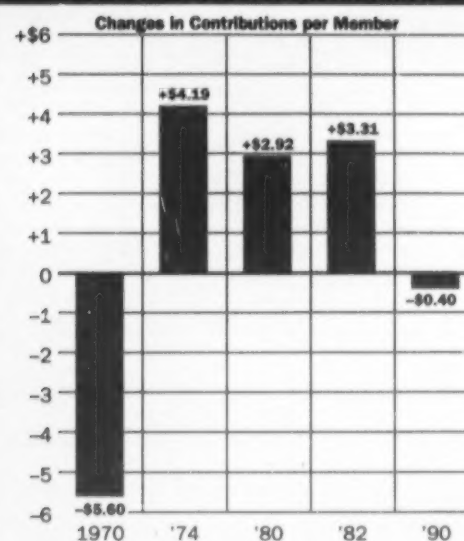
Total Donations per Member



Donations as a Percentage of Members' Income



How Recessions Affect Donations



SOURCE: Empty Tomb Inc.

CHRONICLE CHART BY HOLLY HORN

cal congregations, not as members of national denominations.

But many experts say that the shrinking share of church contributions used to support non-congregational activities—known as benevolence giving—is simply a function of increasing financial need at the local level. They say that more churches are involved in delivering health care, education, and other social services than ever before, and that the cost of staff salaries and health benefits has been growing rapidly, forcing churches to channel fewer donations to support national and international activities.

Smaller Share of Incomes

Even though total gifts to churches have increased over the last two decades, people have been giving religious institutions a smaller portion of their incomes, according to the Empty Tomb study. In 1969, church members gave 3.06 per cent of their after-tax income to their congregations. But by 1990, per-member gifts represented just 2.6 per cent of personal income.

The authors of the Empty Tomb report contend that churches are getting a smaller piece of the economic pie today because religious institutions no longer play a dominant role in society.

"Religion has been the main guardian of basic moral values in society, but that is breaking down," said Sylvia Ronsvalle, who wrote the report with her husband, John Ronsvalle.

Shrinking Memberships

For some denominations, getting a smaller share of their members' income is only half the problem. Many denominations, especially mainline Protestant churches, have also seen their memberships shrink as well. For example, in 1990, the United Church of Christ lost about 27,000 members, according to the *Yearbook*. The same year, membership in the Presbyterian Church (U.S.A.) dropped by about 39,000.

Other Protestant faiths have faced the problem of declining membership for many years, and in some cases, decades. The most recent census of church member-

ship, conducted in 1990 by the Association of Statisticians of American Religious Bodies and released last month, shows that several denominations contracted sharply between 1980 and 1990. But it also showed that some churches grew rapidly at the same time.

A group of 11 mainline Protestant denominations associated with the National Council of Churches, for example, saw their combined membership decline by 5.7 per cent, from 30,729,516 to 28,970,791, according to the study. During

that time, membership in the Episcopal Church fell by 13.4 per cent, from 2.8 million to 2.4 million, and membership in the Christian Church (Disciples of Christ) declined by 14.4 per cent, from 1.21 million to 1.04 million.

By contrast, the 1980's was a decade of growth for many conservative, evangelical denominations. For example, a group of 22 churches associated with the National Association of Evangelicals increased their combined membership by 25.7 per cent from 1980 to

1990. Among the denominations that grew the fastest, membership in Assemblies of God churches rose by more than 34 per cent, from 1.61 million to 2.16 million.

Copies of the *Yearbook of American and Canadian Churches* are available for \$29.95 each from Abingdon Press, Customer Service, Box 801, Nashville 37202; (800) 251-3320. Customers must also pay postage and handling, which varies from state to state.

Copies of "The State of Church Giving Through 1990" will be

available after August 17 from Empty Tomb, Box 2404, Champaign, Ill. 61825-2404. The cost is \$10, including postage.

Copies of the 1990 church census, "Churches and Church Membership in the United States 1990: An Enumeration by Region, State and County on Data Reported for 133 Church Groupings" are available from the Glenmary Research Center, 750 Piedmont Avenue, Atlanta 30308; (404) 876-6518. The cost is \$36, including shipping and handling.

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Assets of Community Funds Up 19% in Year; N.Y. Trust Tops \$1-Billion

The assets of the nation's community foundations grew by about 19 per cent last year, rising from \$6.7-billion in 1990 to more than \$8-billion, according to a survey to be released this week by the Columbus Foundation in Ohio.

The gains came almost equally from the amount the funds received from donors—\$615-million, a \$15-million increase over 1990—and from the increase in value of their investments.

Community foundations raise money and make grants in their local areas.

The Columbus Foundation based its estimates for national trends on data from 137 community foundations. It estimated that those funds hold 95 per cent of all community-foundation assets but account for fewer than one-third of all such foundations.

Last year, the foundations participating in the survey gave out about \$525-million in grants, an

increase of almost 12 per cent over 1990.

The New York Community Trust became the first community foundation whose assets reached the \$1-billion mark.

Among the survey's other findings:

Assets. Nineteen community foundations, four more than last year, have more than \$100-million each in assets—for a total of \$5-billion when combined. They account for 60 per cent of the to-

tal assets held by community foundations. A decade ago, only four community foundations each had more than \$100-million in assets.

Gifts received. Although total giving to the funds increased last year, fewer foundations brought in more than \$10-million. Seventeen received gifts of \$10-million or more, two less than last year. Five each received total gifts of \$20-million or more, three less than in 1990. The Rhode Island

Foundation brought in the most, \$46-million.

Grants. Eleven community foundations, the same number as last year, each made grants totaling \$10-million or more. They were led by the New York Community Trust, which gave away \$68-million.

Copies of the survey results may be obtained free from the Columbus Foundation, 1234 East Broad Street, Columbus, Ohio 43205. —ELIZABETH GREENE

3 Rankings of the Top 50 Community Foundations

In Market Value of Assets	
1. New York Community Trust	\$1,030,579,664
2. Cleveland Foundation	693,600,858
3. Marin Community Foundation (Cal.)	500,628,000
4. Chicago Community Trust	338,066,400
5. Boston Foundation	252,417,064
6. San Francisco Foundation	243,550,000
7. Communities Foundation of Texas	212,690,522
8. Hartford Foundation for Public Giving (Conn.)	209,463,887
9. Saint Paul Foundation	205,231,952
10. Columbus Foundation (Ohio)	199,305,786
11. Pittsburgh Foundation	179,969,889
12. Rhode Island Foundation	174,319,944
12. Minneapolis Foundation	148,999,530
13. Hawaii Community Foundation	140,143,781
15. California Community Foundation	110,105,808
16. New Haven Foundation (Conn.)	109,692,504
17. Kalamazoo Foundation (Mich.)	107,355,981
18. Milwaukee Foundation	105,612,992
19. Greater Cincinnati Foundation	104,471,949
20. Metropolitan Atlanta Community Foundation	91,211,040
21. Amarillo Area Foundation (Tex.)	91,096,212
22. Indianapolis Foundation	89,171,884
23. Fremont Area Foundation (Mich.)	82,760,140
24. Philadelphia Foundation	76,185,532
25. Oregon Community Foundation	75,194,239
26. Oklahoma City Community Foundation	73,000,000
27. New Hampshire Charitable Foundation	67,595,763
28. Winston-Salem Foundation (N.C.)	63,960,015
29. Foundation for the Carolinas (N.C.)	61,483,187
30. Peninsula Community Foundation (Cal.)	55,827,828
31. Greater Kansas City Community Foundation (Mo.)	50,538,962
32. Community Foundation for Southeastern Michigan	49,722,829
33. Grand Rapids Foundation (Mich.)	48,949,704
34. Dayton Foundation (Ohio)	48,768,569
35. Stark County Foundation (Ohio)	46,946,887
36. San Diego Community Foundation	45,933,603
37. Seattle Foundation	43,754,272
38. Louisville Community Foundation (Ky.)	43,091,359
39. Buffalo Foundation (N.Y.)	42,104,934
40. Greater Kanawha Valley Foundation (W.Va.)	39,819,915
41. Norfolk Foundation (Va.)	38,906,091
42. Youngstown Foundation (Ohio)	37,898,367
43. Santa Barbara Foundation (Cal.)	36,952,381
44. Community Foundation of Greater Memphis	34,500,000
45. Arizona Community Foundation	33,000,000
46. Rochester Area Foundation (N.Y.)	29,669,156
47. Greater Birmingham Foundation (Ala.)	29,292,165
48. Baltimore Community Foundation	28,847,709
49. Greater Worcester Community Foundation (Mass.)	28,147,638
50. Denver Foundation	27,447,157

In Grants Paid	
1. New York Community Trust	\$68,139,252
2. Cleveland Foundation	32,922,727
3. Chicago Community Trust	27,889,184
4. Marin Community Foundation (Cal.)	25,863,000
5. San Francisco Foundation	22,145,546
6. Communities Foundation of Texas	17,502,807
7. Boston Foundation	16,980,716
8. Columbus Foundation (Ohio)	15,365,859
9. Hartford Foundation for Public Giving (Conn.)	13,896,907
10. Louisville Community Foundation (Ky.)	11,747,058
11. Saint Paul Foundation	11,673,320
12. Greater Kansas City Community Foundation (Mo.)	9,793,114
13. Metropolitan Atlanta Community Foundation	9,452,894
14. Minneapolis Foundation	9,024,843
15. California Community Foundation	8,766,817
16. Oregon Community Foundation	8,689,884
17. Dayton Foundation (Ohio)	7,465,131
18. Greater Cincinnati Foundation	6,804,570
19. Hawaii Community Foundation	6,748,767
20. Rhode Island Foundation	6,742,264
21. Kalamazoo Foundation (Mich.)	6,474,680
22. Amarillo Area Foundation (Tex.)	6,443,869
23. Pittsburgh Foundation	6,193,395
24. Milwaukee Foundation	6,083,000
25. Winston-Salem Foundation (N.C.)	5,854,110
26. Foundation for the Carolinas (N.C.)	5,221,572
27. Philadelphia Foundation	5,107,050
28. Midland Foundation (Mich.)	4,958,902
29. New Haven Foundation (Conn.)	4,616,588
30. Community Foundation of Greater Memphis	4,519,188
31. New Hampshire Charitable Foundation	4,482,504
32. Seattle Foundation	4,244,224
33. Dade Community Foundation (Cal.)	3,949,758
34. Indianapolis Foundation	3,329,196
35. Grand Rapids Foundation (Mich.)	3,282,231
36. Community Foundation for Southeastern Michigan	3,215,179
37. Peninsula Community Foundation (Cal.)	3,194,462
38. Toledo Community Foundation (Ohio)	3,151,812
39. Rochester Area Foundation (N.Y.)	2,973,097
40. Community Foundation of Greater Flint (Mich.)	2,927,921
41. San Diego Community Foundation	2,918,173
42. Oklahoma City Community Foundation	2,800,000
43. Santa Barbara Foundation (Cal.)	2,750,000
44. Greater Kanawha Valley Foundation (W.Va.)	2,690,343
45. Jacksonville Community Foundation (Fla.)	2,565,407
46. Foundation for the National Capital Region (D.C.)	2,504,821
47. Buffalo Foundation (N.Y.)	2,381,584
48. Youngstown Foundation (Ohio)	2,320,432
49. Central New York Community Foundation	2,237,662
50. Baltimore Community Foundation	2,125,000

In Gifts Received	
1. Rhode Island Foundation	\$46,530,380
2. Cleveland Foundation	26,204,763
3. Communities Foundation of Texas	21,794,492
4. New York Community Trust	21,133,964
5. Hawaii Community Foundation	20,787,436
6. Hartford Foundation for Public Giving (Conn.)	18,592,265
7. Columbus Foundation (Ohio)	18,142,453
8. Pittsburgh Foundation	17,186,417
9. Chicago Community Trust	16,905,587
10. Saint Paul Foundation	16,868,533
11. Louisville Community Foundation (Ky.)	16,768,302
12. San Francisco Foundation	15,796,975
13. Dayton Foundation (Ohio)	13,083,556
14. Greater Kansas City Community Foundation (Mo.)	12,329,674
15. Community Foundation for Southeastern Michigan	11,929,492
16. Tucson Community Foundation (Ariz.)	10,853,311
17. Oregon Community Foundation	10,101,287
18. Milwaukee Foundation	9,628,640
19. Indianapolis Foundation	9,393,087
20. Community Foundation of Greater Memphis	9,131,231
21. New Hampshire Charitable Foundation	9,091,280
22. Fort Wayne Community Foundation (Ind.)	9,079,081
23. Community Foundation of Santa Clara County (Cal.)	8,592,857
24. Marin Community Foundation (Cal.)	8,300,000
25. Minneapolis Foundation	8,278,775
26. California Community Foundation	8,176,281
27. Greater Cincinnati Foundation	8,153,322
28. Kalamazoo Foundation (Mich.)	7,295,235
29. Boston Foundation	7,101,825
30. Foundation for the Carolinas (N.C.)	6,810,501
31. Metropolitan Atlanta Community Foundation	6,515,066
32. Buffalo Foundation (N.Y.)	5,316,445
33. San Diego Community Foundation	5,212,184
34. Foundation for the National Capital Region (D.C.)	5,011,127
35. Jacksonville Community Foundation (Fla.)	4,741,217
36. Rochester Area Foundation (N.Y.)	4,735,697
37. Dade Community Foundation (Fla.)	4,691,064
38. Community Foundation of Western North Carolina	4,549,424
39. Seattle Foundation	4,082,179
40. Midland Foundation (Mich.)	4,007,450
41. Baltimore Community Foundation	3,864,000
42. Greater Tacoma Community Foundation (Wash.)	3,841,209
43. Peninsula Community Foundation (Cal.)	3,757,885
44. Meriden Foundation (Conn.)	3,408,838
45. Winston-Salem Foundation (N.C.)	3,393,594
46. Puerto Rico Community Foundation	3,390,186
47. Community Foundation of Greater Flint (Mich.)	3,258,012
48. Trident County Foundation (S.C.)	3,227,343
49. Greater Richmond Community Foundation (Va.)	3,224,953
50. Oklahoma City Community Foundation	3,200,000